

Confidential Records Help Protect Honest Taxpayers

By PHILIP E. WATSON
County Assessor

Section 451 of the Revenue and Taxation Code states, "All information required by the Assessor or furnished in the property statement shall be held secret by the Assessor. The statement is not a public document and is not open to public inspection." The purpose of this Code section is to enable the Assessor to get the kind of information he needs to make a proper market value appraisal while at the same time protecting the private nature of the material furnished by a cooperating taxpayer.

What kind of information might this be? IN THE CASE of income-producing property, such as apartments or office buildings, the Assessor may re-

quire rent schedules, vacancy information, etc., in addition to comparative sales data, in order to arrive at a sound market value opinion.

In the case of the more than 200,000 businesses in Los Angeles County, we require actual date of purchase and cost figures for equipment, and value data on any inventories on hand on the first Monday in March—all these figures to be taken from the company records.

It is obvious that if this kind of information were open to public inspection, it would be a prized source of data for a taxpayer's business competitors. A knowledgeable individual could come to a good determination of the fits, losses and general health of any business.

I THINK it is only proper

that a taxpayer be assured of the confidentiality of any information we require him to furnish. The Assessor must be able to get any information he needs to make a proper determination of market value because this is the only way to insure equitable distribution of the tax burden. However, neither the Assessor nor the public should wish to be in the position of broadcasting such confidential information to the detriment of any taxpayer.

In fact, I have refused to make such information available when a business firm tried to force me to make public the property statements of rival concerns. The Board of Equalization hearing this particular case upheld my position.

However, this question of

the confidentiality of Assessors' records has suddenly become a point of contention in the current property tax scandal investigation in the Bay Area. San Francisco's Grand Jury ordered the Assessor to produce certain property statements and other records in connection with charges that certain companies had been allowed to underreport their property holdings, thereby winning a tax savings. The San Francisco Assessor refused to produce these documents on the grounds that Section 451 held them secret from everybody including such investigative bodies as the Grand Jury and the District Attorney.

THE AUTHORITIES in San Francisco are now preparing to take the matter to court in

an effort to force disclosure of these documents.

In Los Angeles County, we have taken the position that while the Section 451 quite rightly protects such confidential information from the public in general, it does not prevent such information from being furnished through the proper legal channels to law enforcement agencies or the Grand Jury. Both prior to and since my taking office, Grand Juries from time to time have subpoenaed veteran exemption claims, which then were also labeled property statements, for investigation into charges that some veterans were illegally claiming the exemption.

ALSO, AFTER the first few months of our post audit program in 1963 turned up widespread evidence of serious

underreporting by business firms, I advised the District Attorney of my findings and said that I would make our files available if he felt any criminal action had been involved.

Section 451 was designed to protect honest taxpayers. It was not designed to protect wrong doing, and it is my feeling that whenever such charges are made, it is the Assessor's responsibility to cooperate to the fullest with the investigating authorities.

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